

**Access to Microfinance & Improved Implementation of
Policy Reform
(AMIR Program)**

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Customs Valuation Control

Final Report

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1.0 EXECUTIVE SUMMARY

There are two components covered by the Customs Valuation Control task. One was to provide information on practical value verification techniques for Customs valuation officers and the second was to assist Jordan Customs to design a test environment for a value database.

- A. Jordan Customs valuation officers had previously received in-depth training on the Customs Valuation Agreement from international experts and are familiar with the basic concepts of the value law. There were several areas that Customs felt additional training would be useful. Those areas covered the practical application of the methods of valuation; the methodologies used to detect under-valuation and fraudulent practices; and information concerning the rights and obligations of Customs officers and importers under the WTO Value Agreement.

Over a period of several weeks discussions were held with the Valuation Directorate to design a workshop that would meet the needs of valuation officers. It was determined that the most relevant source material was the WCO Valuation Control Handbook which was available at the Valuation Directorate but only in English. The AMIR Program Office provided resources to have the material translated and reproduced so that each participant would have an Arabic version of the Valuation Control Handbook.

The AMIR Program Training Office coordinated and supported the workshops. Four separate workshops were designed and delivered to the major valuation centers. The first workshop was designed to train-the-trainer and trainers from the major valuation centers attended. They participated in presentations on the review of the value law, valuation control, and training techniques.

Participants had many questions and were eager to discuss aspects of the law as it applied to recent valuation issues that they encountered in their daily work. The workshops were most useful when, after the presentation, officers discussed their specific issues of concern. It may be worthwhile for the Department to consider sponsoring similar internal workshops.

- B. The second portion of the task was to assist Jordan Customs design a value database. A goal of Jordan Customs is to establish a computerized value database that would support value decisions throughout the service. It would provide a facility for reviewing value decisions and establish a database of previously accepted values that could be used for research, and for instances where price paid or payable could not be determined and Customs has to resort to other methods of valuation to establish dutiable value. The database is intended to provide uniformity and information throughout the service.

Since the information needed for the computerized database is at the commercial unit value, which is not transmitted during the declaration process, it was understood that the data would have to be manually entered into the database. As this is a resource intensive process, only a minimum number of elements were identified for input.

It should also be understood that this is a prototype and intended as a proof of concept. This initial phase is a test and should evolve and benefit from the input of all Customs users. The final product may take on a completely different format or the whole concept may prove to be too labor intensive to consider implementing. Those decisions and the cost of providing equipment and human resources will have to be made when the concept is proven and found to be useful.

2.0 VALUATION CONTROL WORKSHOP

2.1 BACKGROUND

Over a period of two weeks Sheri Rosenow of Chemonics International Inc., and I, with the assistance of Jamal Olaimat, Customs Specialist from the AMIR Program, conducted four valuation control workshops for Jordan Customs. Prior to initiating the workshops, several meetings and discussions were held with the Jordan Customs Value Department to determine the training needs, the material to be covered, and the level of participant knowledge. Mr. Zakaria Nussairat of the Valuation Research Section coordinated the training for Jordan Customs and participated in the workshop.

In April 2000, the Jordan Customs Law was amended to conform to WTO standards. Jordan Customs officers previously received in-depth training on the Customs Valuation Agreement from international experts and are familiar with the basic concepts of the value law and how to apply the methods of valuation. The area that Jordan Customs Officials indicated additional training needs was in the practical application of the methods of valuation and in methodologies used to detect under-valuation and fraudulent practices.

It was decided that the best source material for this training would be the WCO Valuation Control Handbook. This Handbook had been made available by the WCO to member countries with the intention of providing practical guidelines for the administration of the Customs Value Agreement. Jordan Customs had a copy of the Handbook but it had not been translated into Arabic. The AMIR Program undertook the translation of the handbook and provided copies to all participants. It was the material from this handbook that created the foundation for the Valuation Control Workshops.

The workshop was divided into several components:

1. Sheri Rosenow discussed Jordan's amended Customs Value Law and the newly published instructions. She reviewed the law and discussed the need for a transparent system of valuation. Additionally she provided information on available resources for research and problem resolution.
2. My portion of the material included the practical application and methodology of administering the Agreement. I discussed the need for trade interaction, the obligation of Customs to make sure that it has well trained workforce, and that the importer and his agent have the information and knowledge to provide Customs with a complete and accurate declaration that discloses all the relevant facts of the transaction. A great deal of the material we presented covered the ability of Customs to access the needed information to accurately verify the value of the goods. We stressed trade outreach, partnerships with trade associations, trade and internal seminars, good record keeping of importer

history, and the service wide distribution of information to all concerned officers.

3. Jamal Olaimat provided insight to the officers and clarified areas where the translated responses might have caused confusion. His ability to provide additional information or clarification on many topics was a valuable addition to the workshops.
4. Sameera Qadoura, Training Manager at the AMIR Program provided the trainers, in the initial train-the trainer workshop, with various training techniques that they found very useful and used them in developing their practical training material.
5. The Jordanian Customs trainers developed and presented practical exercises that identified the need for careful review of documents and the need to understand the relevant facts of the invoice particularly since invoices filed with declarations are often in a foreign language.

2.2 TRAIN-THE-TRAINER WORKSHOP

Over a period of several days we conducted a train-the-trainer workshop for 14 participants from several Jordan Customs valuation centers. This workshop covered a great deal of information and provided trainers with materials to initiate practical training at their work sites. All the materials provided, including the WCO Valuation Control Handbook, copy of ruling letter, PowerPoint presentation, and overheads were translated into Arabic for the participants to use in their training.

Sheri Rosenow provided a thorough review of the Customs Value Agreement. I conducted the valuation control procedures portion. There were many questions on the application of the Agreement covering issues such as discounts, how to distinguish identical and similar goods to the goods undergoing valuation, and a major discussion on the valuation of goods exiting the zone. Many of the questions dealt with unique issues that may occur occasionally and do not necessarily cover usual commercial transactions.

In many cases we referred to the WCO Compendium on Customs Valuation to provide Customs with specific citations. The Department is in the process of having the Compendium translated into Arabic. It was emphasized throughout the workshop that trade interaction, record keeping, source materials such as WCO advisory opinions or other Customs Services rulings, distribution of information, and industry and product knowledge is the key to efficient and effective valuation control.

Jordan Customs valuation personnel are very careful in scrutinizing goods that are invoiced at low values and appear to be undervalued to evade duty and

taxes but have little trade interaction to help them determine the nature of international transactions, methods of negotiating for a product or existing market conditions for products. Not all industry sectors enjoy stable markets and some goods do not maintain long- term price stability. Many products reach obsolescence quickly and the price must fall for the seller to recoup even a portion of his investment. Additional trade interaction would be a major resource in providing Jordan Customs valuation officers with information on market conditions in their respective commodity sectors.

After the workshop materials were presented, Sameera Qadoura gave a very informative presentation on training techniques and the participants used those techniques to develop practical exercises on valuation issues and presented them at the workshop. Each group was also scheduled to present their practical exercise at the workshops to be conducted at each major valuation center.

The participants developed some very unique and interesting exercises. One group used the role playing technique which involved an importer interview, another group covered issues such as discounts, and currency conversion, and a third used comprehension exercises by substituting arithmetical operands (i.e. minus sign in this exercise is understood to be the symbol for multiplication) to develop the ability for officers to closely scrutinize the relevant facts, to read the information carefully, and to pay attention to detail. This portion of the workshop proved to be very informative, would be well remembered, and will be an effective tool for future training.

2.3 AQABA VALUATION WORKSHOP

The first Customs field valuation workshop was conducted for valuation officers in Aqaba. The officers participating in the workshop were only available after normal working hours. We reviewed the Customs Value Law and instructions, the methods of valuation, related party transactions, how to determine identical and similar goods when working with Method 2 or 3, deducted value, computed value, and the fall back method. Aqaba Customs had a recent valuation issue that involved deducted value and the officers were very interested in discussing this method of valuation.

Along with the valuation review, valuation control was also covered and all 22 participants received the Arabic translation of the WCO Valuation Control Handbook and Arabic versions of all other materials that were presented. There were many questions covering actual valuation cases that had recently occurred in Aqaba. We referred to the Compendium and Sheri provided information on available Web sites and links to other Customs Services that are available for research and contact.

The final portion of the workshop was the trainer's presentation on Customs valuation issues and this exercise developed into a good discussion involving all participants.

2.4 QUEEN ALIA INTERNATIONAL AIRPORT VALUATION CONTROL WORKSHOP

The Valuation Control workshop was held after hours at QAI for 12 Customs Valuation Officers. After the introduction, the presentations covered the main points of the Customs Valuation Control Handbook and continued with a review of the Customs Value law.

At the end of the presentation the trainer presented a practical exercise that started another good discussion. It appears that the most beneficial portion of the workshops was the question and answer period dealing with actual valuation cases.

It is often the case that Customs in any country must make decisions without all the relevant facts because they are either not provided or are not available. It was stressed that the importer and his agent must be educated as to the law, and all the requirements including the necessity for providing a declaration that fully discloses all relevant facts of the transactions and that Customs officers must be fully aware of all the documents that are associated with most commercial transactions.

It would be very helpful if Customs officers had training in international business transactions, product negotiations, and financing arrangements. Once again the need for more trade interaction and identification of sources of information on industry sectors and market conditions was emphasized.

2.5 AMMAN CUSTOMS VALUATION CONTROL WORKSHOP

The final workshop was held at the Amman Customs House after working hours. The format was somewhat altered and the first presentation was by Sheri Rosenow reviewing the Customs Value Law and instructions along with information on available resource materials and Web sites. I followed with the valuation control portion and described certain risk areas that needed to be checked during normal review of the declaration and invoice.

There were several questions about specific shipments of goods and concern on low invoiced prices. One such product had arrived from neighboring country. It was recommended that perhaps valuation seminars could be held with neighboring Customs services to help develop information and discuss problems of mutual interest.

Currently valuation officers do not perform on-site importer interviews. It would be useful to consider this aspect of valuation control and to initiate more interaction with importers.

The final presentation was the local trainer's practical exercise that again generated a great deal of discussion. The Department may want to consider scheduling periodic internal workshops for officers to discuss areas of concern. Perhaps single issues could be researched and discussed. This same

type of valuation workshop would be most beneficial as a method for trade outreach.

2.6 RECOMMENDATIONS

Several areas of interest were identified during the workshops.

- A. It would be most useful for all Customs valuation personnel to have access to an Arabic translation of the WCO Valuation Compendium and other available source materials that cover decisions or opinions on the valuation of goods. Many Customs services publish and post rulings on their respective Web sites. This type of information could help Jordan Customs officials make informed decisions on aspects of the Customs Valuation Law.
- B. The most productive periods of the workshop involved the exchange of information and discussion among the officers. Internal seminars and single-issue Customs workshops would help officers exchange information and experiences with their colleagues. The Department could query officers about specific areas of the law that require additional guidance, research those areas, and sponsor periodic workshops to provide information and have open discussions about specific issues.
- C. Officers would benefit from workshops or presentations provided by members of trade associations, professional organizations, financial institutions, and the shipping industry. Not only would such workshops provide the officers with information but would open and make available new contacts for specific issues of concern.
- D. The trade would definitely benefit from workshops similar to the workshop presented for Customs. It would be a method of educating the trade on the Customs Valuation Agreement, and their responsibility to provide Customs with a complete and accurate declaration and invoice identifying all the relevant facts of the transactions. Some trade sectors may be totally ignorant of what are considered to be the relevant facts that need to be disclosed and would profit from such seminars.

It was evident that the officers were interested in receiving any available information. The workshops were held late into the day after normal working hours and even under these circumstances officers were eager to participate and ask questions about various aspects of the presentation and discuss current valuation problems that they encounter in their daily work.

3.0 VALUE DATABASE DESIGN ASSISTANCE

3.1 PROTOTYPE OF VALUE DATABASE

A goal of Jordan Customs is to establish a computerized value database that would support value decisions throughout the service. It would provide a facility for reviewing value decisions and establish a database of previously accepted values that could be used for research and for instances where the price paid or payable could not be determined and Customs had to resort to another method of valuation to establish dutiable value. The database would provide uniformity and information throughout the service.

Since the information needed for the computerized database was at the commercial unit value, which is not transmitted during the declaration process, it was understood that the data would have to be manually entered into the database. As this is a resource intensive process, it was determined that to establish a unique record at the commercial unit value a minimum number of elements would be identified for input. The initial design and prototype is intended only as a proof of concept.

In order to provide additional information to the Customs officer, the invoice and other information will be scanned and appended to the record. Reference tables to decode information such as importer name, country codes, and currency codes will be provided. A future direct link to the ASYCUDA database and the declaration will also be explored.

After review of the Value Database concept document provided by Jordan Customs, an initial requirements document was drafted. The draft document identified possible data fields and a prototype design. Together with the Head of the Risk Assessment Unit Eng. Damen Al-Fawaz and personnel from the Customs computer department Khaldoon Momani and Mohamed Zaatreh, a preliminary design was established.

Computer personnel will code the prototype and Eng Damen will begin to input data to establish whether the initial design meets requirements. Computer personnel believe that a test bed will be available in mid-November. After Eng Damen's test, several other Customs field officers will test the database to ascertain whether the design meets requirements. Once local review is completed, the design adjusted and found to meet requirements, the database with test data will be sent to all field offices for comment. It is important that all Customs offices participate in the design phase and comment on the design prior to final coding. Field officers must understand that they will be required to input a portion of the data and that they must follow the established guidelines for input to make the database useful.

It should also be understood that this is a prototype and intended as a proof of concept. This initial phase is a test and should evolve and benefit from the input of all Customs users. The final product may take on a completely different format or the whole concept may prove to be too labor intensive to consider implementing. Those decisions and the cost of providing equipment

and human resources will have to be made when the concept is proven and found to be useful.

3.2 DRAFT REQUIREMENTS DOCUMENT FOR PROTOTYPE VALUE DATABASE DESIGN

- A. Prior to initiating work there needs to be agreement within Customs on how the value database is to be used.
1. Is the database to contain only previously accepted Customs values for goods that have entered Jordan or is it also to include goods that have been changed in value under other Articles of the Agreement?
 2. If the database is to contain additional value information such as the result of Customs actions on imported goods (when an element of value is found missing and Customs takes action under another article of the Agreement), then for ease of use the record should indicate the Article under which the value was determined.
 3. There must be the capability for future expansion of the database should Customs identify other data elements or requirements for the data.
- B. Once the value database is designed there needs to be:
1. Data edits and validations
 2. Data fields identified as mandatory/ conditional/ optional
 3. A database management and security plan that identifies when to archive records, when to allow for correction or removal of erroneous records, by what authority, and how often to review record input
 4. A print program for sending all or a portion of the records to print to allow for visual review and correction
 5. An on-line counter facility to indicate how often individual records are accessed and at what site to determine whether the database is being used effectively at the field level
 6. A field evaluation 3 to 6 months after implementation to determine use and additional needs.
 7. Standard Operating Procedures to be written on the use of the database. (If the database is to be used for determining value of identical or similar articles there must be rules based on the Customs Value Agreement as to when to go to this level and how to make the determination that an article is identical or similar. Scanned invoices appended to the record would allow officers a better method of reviewing whether or not the article before them may be identical or

similar to the article identified in the scanned invoice for which Customs officers have previously accepted the invoiced value.)

C. Assign a small working group of experienced port and HQ value personnel and someone experienced in data base design to work together on the project.

1. Initially identify a commodity that is susceptible to under-valuation.
2. Retrieve sample declarations and review the invoices
3. Based on the review of declarations and invoices start to draft a model data entry sheet that would include the desired data elements and create a unique record.
4. Input the information from the declarations on the data entry sheets and review the output for additions or deletions.
5. About 25 to 30 data elements and a remarks field would provide an efficient record
6. Reserve a field for ____ characters of remarks
7. Create a prototype database in an off-the-shelf software and input data.
8. Test the data against actual declarations.
9. Send the test database to the field for review, comment and suggestion.
10. Redefine the database based on field review and working group concurrence.
11. Allow for expansion of database to include additional data elements.
12. Define input requirements for field personnel.
13. Indicate what fields are mandatory and what fields are conditional or optional
14. Finalize data entry sheet for most efficient input and reconcile with database
15. Begin a staged implementation starting with one commodity to allow for problem resolution and to train officers on data input.

D. Possible Unique Data Elements for main record (define character fields lengths)

1.Date and time of input-system generated	date field
2.Internal unique record number (system generated)	numeric
3.Declaration number	text
4.Clearance agent code	text
5.Customs post of declaration	text
6.Date of declaration	date field
7.HS tariff number	text
8.Importer number	text
9.Country of origin	text
10.Country of export	text
11.Invoice number	text
12.Short description of product	text
13.Invoice Unit price number/currency	
14. Currency Code	text
15.Exchange rate	numeric
16.Unit of measure -pieces, dozens, kg.	text

- 17.Input/ Reviewing officer indicators text
 - 18.Remarks field for special information text
 - 19.Customs unit value text
 - 20.Valued under article (1-6) text
 - 21.Adjustment to value text
- Allow for access to scanned invoice and other documents/images.

E. Use codes and provide link with reference files (could be future enhancement)

- 1.Importer number can be linked with importer name file
- 2.Country of origin and country of export would also be linked with country code file
- 3.HS number would be linked with HS reference file
- 4.Explore coding Seller/exporter names for efficient input/output
- 5.Eventually link to declaration record through declaration number

F. Explore scanning invoices and supplemental reports and linking to value record via invoice number for invoices or other indicator for supplemental reports such as an audit or importer's visit and review of records. This capability could be tested during the initial database work. A scanned invoice would provide the best information and allow for comparison with the current imported goods invoice.

G. Remarks and Adjustment to Value fields would contain any special remarks about the transaction.

H. Allow for multiple query capabilities to access records such as: HS and country; descriptive key word and country of origin; HS, descriptive key word and country. Provide a query screen for search criteria and define terms. Create about 6 to 8 standard queries. Display line records and allow for access to detail record and from the detail record link to scanned invoices/reports.

3.3 DISPLAY VIEW

DISPLAY CAPABILITIES for LINE RECORD (QUERY ON HS & DESC)

HS	RT	DESCRIPTION D/E	UNIT PRICE	C/E
72072045	1	STEEL SLABS O/25% C	200.00	DE
00/09/11				
72072045	1	STEEL SLABS 0/25% C	205.00	NL
00/09/01				
72072045	1	STEEL SLABS 0/25% C	195.00	UA
00/08/31				

DETAIL RECORD/ TO VIEW GREATER LEVEL OF INFORMATION –
GO TO FIELD AND CLICK TO VIEW

RT _ HS: 72072045 C/E: DE C/O: DE U/PR: 200.00 U/M: MT CU: EU

DESC: STEEL SLABS STAHL O/25% C

IMP: 222003455 UNITS 5000 INV# A23456 Terms CIF

PORT: AQABA D/DEC: 00/10/04 DEC: 2000/4/33900 AGENT234

R/E: .70 CUSTOMS UNIT VALUE _____ VAL UND/ARTICLE

ADJ TO VALUE _____ DOC

REMARKS: _____

INPUT OFFICER REVIEWING OFFICER

3.4 INPUT FORMAT

DATE OF INPUT _____ (SYSTEM GENERATED)

DECLARATION NUMBER _____ DATE OF
DECLARATION _____

PORT _____ AGENT _____

ARTICLE DESCRIPTION/MODEL # _____

HS CODE _____ INVOICE NBR _____

CURRENCY RATE OF EXCHANGE _____

INV UNIT VALUE _____ UOM QUANTITY _____

TERMS OF DELIVERY C/E C/O IMPORTER _____

CUSTOMS UNIT VALUE _____ VALUED UNDER ARTICLE
(1-6)

ADJUSTMENTS MADE TO VALUE _____

REFERENCE/REMARKS _____

INPUT OFFICER _____ REVIEWING OFFICER _____

ADDT DOCUMENTS_ _

3.5 VALUE DATABASE REQUIERMENTS PROVIDED BY JORDAN CUSTOMS

In order to achieve the goals of the Directorate in establishing a computerized value database, which will support the Department at its customs offices, and which aims at providing the necessary information and unifying the reference for all the value staff by making such information available all at the same time to all the officers concerned, and which will consequently help to ensure justice and neutrality in assessment and reduce the assessment discrepancies that are realized at customs houses, I would like to indicate the following to your Excellency:

First:

The current procedures of the Department concerning the assessment process are almost the same procedures followed by those companies regarding the following:

keeping copies or photocopies of invoices which were formerly adopted in a classified indexing system according to the tariff nomenclature.

Trying to communicate by fax so as to collect information about prices (although this is rarely used).

Trying to computerize the value data targeted types, but this method is no longer used as it proved to be inefficient.

Second:

It is possible for the Department, according to the available V-SAT communication possibility, to establish and construct a comprehensive program to computerize all or some of the completed customs declarations by determining the elements or fields which must be computerized, and which can be adopted by the Department as a basis for standardization and comparison upon applying the assessment method pursuant to the definition of identical or similar goods, taking into account all the distinctive characteristics of goods from origin, source, tariff nomenclature, prices and quantities of single approved transactions, and prices of manufacturing or exporting companies.

Connect this program with the manifest systems at all computerized customs houses or at the customs houses where only the manifest programs are computerized.

Design a program which will make it possible to:

computerize all necessary data in the Department and in the customs centers in an accumulative and serial manner according to the date and time of entering the declaration; for example: entry starts from customs center (O) for the declaration (a) at 10:00, another entry from customs center (R) takes place at 10:05 for the declaration (b), at 10:10 another entry takes place for the declaration (c) from customs center (P), and at 10:11 there is another entry for the declaration (d) from customs center (O). Upon inquiry about the fields of those declarations that have been computerized, the arrangement thereof will be as follows:

Declaration (a)	Customs Center (O)	10:00
Declaration (b)	Customs Center (R)	10:05
Declaration (c)	Customs Center (P)	10:10
Declaration (d)	Customs Center (O)	10:11

All at the same date. So the data has been computerized according to the date and time.

inquire, look into, and get written reports about any file under any of the fields of the system for the officers concerned in the Value Directorate and at Customs Houses.

Third:

In order to achieve the expected advantage of this database, I recommend the following:

Charge the Computer Directorate in cooperation with the Value Directorate to prepare an adequate study to see the possibility of carrying out this idea, and the expected cost of designing the above-mentioned program.

Take the right decision to implement the program by one of the following options:

Local tender for local computerization companies that are specialized in this field.

Tender for foreign companies that have submitted their offers to provide the required service such as SGS and ICS.

Officers of the Computer Directorate.

Establish a special unit, which will be connected technically to the Value Directorate, to computerize the required elements accumulatively upon organization of customs declarations. It is proposed that the unit comprises 18 data-entry officers who will be distributed as follows:

3 officers	Aqaba Customs House
3 officers	Amman Customs House
3 officers	Airport Customs /Clearance
3 officers	Zarqa Free Zone Customs
2 officers	Sahab Customs
2 officers	El-Hassan Industrial Estate Customs
2 officers	Value Directorate

Reorganize and rename the clearance units at customs houses so as to be equal in the number and tasks at all centers and Value Directorate; I propose to have only three units at the above-mentioned centers, and the tasks thereof will be determined according to the tariff chapters as follows:

- Unit 1: chapters (1 – 49)
- Unit 2: chapters (50 – 69)
- Unit 3: chapters (70 – 97)

Those units must be provided with the adequate number of officers according to the required volume of work at each unit and for each customs house.

Determine the powers of the officers in those units to accomplish all the declarations organized within the price rates that have been formerly approved at various centers, where the concerned officers must study those declarations, and take into account the provisions of the Law, trade levels, quantities and the time periods of the purchasing contracts. Upon realizing any remarks or considerable discrepancies, the competent officer must suspend the declaration until making the necessary study and take the appropriate decision so as to be immediately computerized and considered as basis for post similar cases. The Department shall have to participate in the decision of such cases. Administrative procedures may be determined through instructions to be issued upon implementing the project and as deemed necessary.

Increase the number of the Value officers so as to make it easy to reorganize and rename the Value Directorate, and to achieve the goals of value only. I propose to name it: (Value & Post Audit Directorate), and that the sections thereof shall be organized as follows:

Value Section:

It is proposed to divide this section into units equal in the number and tasks assigned to the clearance units at customs houses. This section is charged to carry out the following tasks:

Examine value disputes transferred from customs houses.

Make studies and analysis for the computerized value data, and submit the necessary recommendations therefor.

Feed the value database with the results of studies, analysis and the decisions taken therefor.

Research & Information Section:

It will fulfill these tasks:

Recognize the sites of exporting companies in the world on the Internet.
Collect price information about goods whose prices are usually published on the Internet.

Follow up periodical publications and economic reports, catalogues and price advertisements.

Follow up the sessions of WTO and WCO, as well as translate and circulate their decisions.

Design and feed the computerized value database with the prices and approved decisions.

Control & Post Audit Section:

Its tasks will be as follows:

Collect and receive information related to customs offences and commercial fraud.

Carry out regularly the tasks related to control and post audit regarding matters of customs value, as well as cases where certain studies and intelligence indicate that they involve commercial fraud.

Provide PCs. For at least half the number of the officers in the Value Section and in the Research Section, in addition to one PC. For each Section Head so as to be aware of any issue and to help them inquire about any point related to their work, and this will unify the reference and help to accomplish the required work as quickly as possible.

Determine that half the officers of clearance units shall be specialized officers in value issues, and to be technically subordinate to the Value Directorate which will be authorized to distribute them among customs houses so as to ensure that the minimum level of experience is available at customs houses according to the volume and nature of work therein, as well as to supervise their training and to provide them with all the requirements that will improve performance and efficiency.

Assign (20 – 25) of category 2 officers, who will be specialized in accounting & bookkeeping audit, programming and translation, to carry out tasks related to post audit after being provided with special training courses on various procedures, auditing methods and fraud cases in the different phases of customs operations.

ANNEX A

TABLES AND FIELD DESCRIPTIONS OF VALUE DATABASE DESIGN

ANNEX B

POWER POINT PRESENTATION ON VALUE REVIEW AND OVERHEADS FOR VALUATION CONTROL WORKSHOP

ANNEX C

PARTICIPANTS IN VALUATION CONTROL WORKSHOP

ANNEX D

**PRACTICAL EXERCISES DESIGNED BY
TRAINERS**

ANNEX E

CUSTOMS VALUATION CONTROL WORKSHOP MANUAL